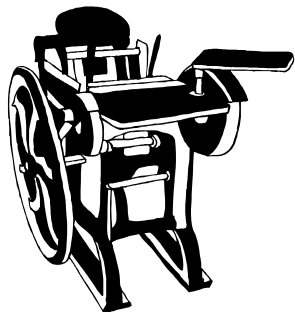


Job printing of newspapers, magazines and other periodicals for a customer who is engaged in business as a publisher is exempt provided the publisher is properly licensed.

Job printing for nonprofit primary health care facility is exempt, except when the property sold is for use in activities resulting in gross income from unrelated business income defined in 26 U.S.C. Section 512.



**Town of Florence
Finance Department
775 N. Main St.
P.O. Box 2670
Florence, AZ 85132**

General Information:

Sales Tax Rates:

State	-	5.6 %
County	-	1.1 %
Town	-	2.0 %
Total	=	8.7%

**Tax change for State
effective 06/01/2013**

**For more information
please contact:**

520-868-7570 Finance Department
520-868-7505 Finance Director

This publication is for general use only. For complete details, refer to the Town of Florence Tax Code. More detailed information is also available on the “**Taxpayer Bill of Rights**” Brochure, on the town website: www.florenceaz.gov.

For payment of Sales Tax for the Town of Florence, filing, or State Licensing contact ADOR @ 1-800-634-6494, or go to www.aztaxes.gov.

JOB PRINTING



This publication is for general information regarding Transaction Privilege (Sales) Tax on job printing. For complete details, refer to the Town of Florence Privilege & Use Tax Code and related regulations. In the case of an inconsistency or omission in this publication, the language of the Privilege and Use Tax Code will prevail. The transaction privilege tax is commonly referred to as a sales tax; however, under Arizona State law, the tax is on the privilege of doing business in Florence and is not a true sales tax.



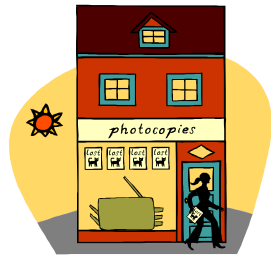
June 2013

FLORENCE PRIVILEGE TAX

JOB PRINTING

YOU OWE TAX ON JOB PRINTING IF:

You are engaged in the business of job printing, which includes engraving of printing plates, embossing, copying, micro graphics, and/or photo reproduction in the Town.



TAX RATE

The Town of Florence tax rate is 2% of the gross income from the business of job printing.



COLLECTION OF TAX

You may choose to charge the tax separately on each sale, or include privilege tax in your price. If you overcharge any tax to your customers, you must remit the excess tax to the town.

If you include tax in your price, you can use factoring to "back into" the tax included in your gross sales.

For Example:

if you make a sale for \$100.00, tax included, and the total privilege tax rate is 8.7% (the combined Town, County & State tax rate), your calculation is:

Price excluding sales tax =
\$100.00/1.087 = \$92.00

Florence— Town Tax =
\$92.00 x .02 = \$1.84

State Tax =
\$92.00 x .056 = \$5.15

County Tax =
\$92.00 x .011 = \$1.01

Total Town, State
& County Tax = **\$8.00**

Proof: \$92.00 + \$8.00 = \$100.00

EXEMPTION: GENERAL PROVISIONS

Except as provided under the Town Code all job printing income is subject to tax. Exclusions from taxable income are based upon the specific deductions provided by the Code. Because you have the burden of documenting any deductions you claim, it is recommended that you get an exemption certificate from your purchaser to support the deduction or exclusion. The certificate, which satisfies code requirements, is sufficient in most cases to relieve the printer from liability for taxes arising from the sale. Exemption certificates are available from the Town upon request.

SPECIFIC EXEMPTIONS

Sales for Resale - job printing purchased for the purpose of resale by the purchaser in the form supplied by the job printer.

Out-of-State Sales - Printing for a nonresident of the state, provided the order takes place outside of the state and the printer ships or delivers the printed material to the out-of-state location of the customer.